

IRISH CHURCH TEMPORALITIES COMMISSION.

[32 & 33 VICTORIA, Cn. 42.]

SUPPLEMENTAL REPORT

OF

THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.



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COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND.

TO HIS GRACE THE MOST NOBLE JAMES, DUKE OF ABERCORN, K.G.,

LOLD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND, &c.

WE, The Commissioners of Church Temporalities in Ireland, in conformity with your Grace's permission to present a Supplemental Report, in which we might notice and reply to charges brought against us by the Comptroller and Auditor-General in his Report on our accounts for the year 1873, beg leave to proceed at once to meet such of those charges as appear to require any explanation or answer, and which have not been already disposed of in our original Report.

See Appendix (Nos. 1, and 2).

Title Rents—Said Statement.

"Adverting to my remarks in the Report on the account to the 31st December, 1872, respecting the sealed statement, which, subject to certain amendments authorized by the Act to be made on appeal, and on appointment, on the division of property, as heretofore referred to, was intended to fix the liability of persons chargeable with the payment of Title Rent on the 1st of November, 1871, I have to observe that errors made in the compilation of the document, which were pointed out on the first examination, have been, in some cases, rectified by emendation, and in others were still subsisting in November last.

Sixth Report, Part I, Paper, 1875, No. 43, p. 2.

"It also appears that there are numerous other omissions and alterations of amounts in the sealed statement referred to.

"Taking five dioceses promiscuously, 35 omissions were discovered, five of which were initiated. As regards one of these dioceses, it has been reported to me that the figures in the sealed statement are in some cases so illegibly written that it is difficult to determine the exact amounts they are intended to indicate.

"By a proviso contained in Section 6 (No. 1) of the Act 35 & 36 Vict. c. 90, power is given to the Commissioners to amend the statement, on the omissions, whose name is set forth in such statement, lodging with the Commissioners an objection in writing to its validity.

"As the collection rents showed that in virtue of the power thus conferred, numerous amendments, chiefly in reduction, of Title Rents included in the sealed statement of 1871, had been made on appeal, and that the amended rents had been collected for periods varying from two to three years, provision was asked by my assistants when in Dublin in November last, to inspect the sealed orders giving effect to these amendments; they were, however, told that the request could not be acceded to, because the sealed orders, with inconsiderable exceptions, had not yet been prepared, and would not be ready for inspection until their next visit.

"It is only necessary to refer to a single instance to show the delay which has taken place in the preparation of the sealed orders, and in the amendment of the sealed statement.

"In the case of the Rentscharge on the Benefice of George Silva, Diocese of Leighlin, the Title Rent was reduced on appeal, after the decision of the quarter sessions on the 15th April, 1872. In reply to a communication from my Department of 9th December, 1873, it was stated that the Commissioners had 'directed it (the sealed statement) to be amended.' In November, 1874, however, when the altered rents had been in collection for two years, the sealed statement had not been amended.

"The Commissioners are empowered by Article 4, Section 3, Act 35 & 36 Vict. c. 90, on the application of owners, on the division of lands held by them, either by sale or otherwise, to apportion the whole or any part of the Title Rentscharge thereon, or the annual Rentscharges subordinated for them under Section 32 of the principal Act, or Section 7 of the Act 35 & 36 Vict. c. 90, in such manner and proportions as by such application may be required; and the 'apportionment orders under the seal of the Commissioners shall be deemed and shall be conclusive evidence of the liability to the said Rentscharge of the land set forth in said orders respectively.'

"Numerous divisions or apportionments of Rentcharge having taken place in the rentals, and the collection of the Tithe Rent having been made in accordance with these divisions or apportionments, application was made that my examiners might be permitted to check the amended rentals with the sealed orders, but this request could not be granted on the ground that the sealed orders were not yet prepared, and would not be ready until the spring of 1875. Under these circumstances I am unable to say whether the Tithe Rents in question have been collected in accordance with the provisions of the Act referred to.

"Various Tithe Rents which ought to have been embodied in, but were omitted from, the sealed statement of 1871, have been included in that of 1872.

"On inquiring under what clause of the Act 35 & 36 Vic. c. 90, these Tithe Rents were included in the statement of 1872, I was informed in reply that under the 6th section, 2nd paragraph, the words 'or otherwise' cover 'omissions.'

"It seems to me, however, from the tenor of the 6th section of the Act, that it was the intention of the Legislature that each statement of Tithe Rent, beginning with that of 1871, should be a complete and reliable record of all Tithe Rents which had become payable within the periods to which they respectively apply, and should, as such, fix the liability of, and be binding upon, the payers of Tithe Rents.

"I venture therefore, though with diffidence, to differ from the construction put by the Commissioners on the words referred to. The clause relied upon by them runs thus:—

"The Commissioners shall lodge in the said Record Department, on or before the 31st day of March in each year, a further statement of any Tithe Rentcharge which may have become payable to them in the preceding year ending 31st December, under Section 33 of the principal Act, or otherwise, and the provisions of this Section shall apply to such statements and Tithe Rentcharges."

"According to my reading of the clause just quoted, the Commissioners were required to lodge in their Record Department, in addition to the statement for the year 1871, already referred to, a further annual statement showing the Tithe Rent which had become payable under the 33rd section of the principal Act, or otherwise, during the twelve months immediately preceding the 31st of December in each year; and with this limitation as to time, it appears to me that a statement intended to record the Tithe Rents which had become payable during 1872, could not properly include omissions from the sealed statement of 1871, which, after its deposition in their Record Department, apparently could not be rectified without further legislative powers.

"The Commissioners also state that the words 'or otherwise' give them power to amend 'clerical errors,' and this, as they say in reply to a further communication, without sealed orders. Such orders not being provided for by the Act would probably not have any legal effect, but they would at least be more satisfactory to the payer than perhaps a mere unstated assurance, which might have been made by an unauthorized person. In my observations at page 3, I have pointed out cases of unstated assurances.

"On an investigation of the sealed statement for the year 1873, it was ascertained that several Tithe Rents had been omitted. These errors having been pointed out, I was informed in reply that the items were omitted by mistake, and that 'they will be added to the statement for 1874.'

"As I have already remarked, it seems open to doubt whether there exists any power under the Act to add to the statement of a subsequent year Tithe Rents which have been omitted from the statement of the year within which they become payable. Indeed the Commissioners seem to have been of this opinion themselves, as, in reply to a question why certain rents had not been included in the statement for the year 1873, they have answered, because they 'did not become payable within the year.'

"Article 1, of Section 6, of the Act 35 & 36 Vic. c. 90, provides that the sealed statement 'shall be deemed to be and shall be conclusive evidence of the amount of Tithe Rentcharge chargeable on the lands,' and 'such statement shall, in relation to such amounts as aforesaid, be binding upon the persons liable to the payment of the same.'

"It appears, nevertheless, from the following answer to a query from this Department, that the amounts in the sealed statement are subject to variation.

"The Commissioners in collecting the Tithe Rentcharge find themselves sometimes entitled to claim a larger amount of Rentcharge than that specified in the sealed statement, sometimes constrained to accept a smaller amount on being placed in possession of information which was not before them when the statement was made, or for other reasons.

"As the sealed statement of 1871 is not the statement mentioned in the Act 35 & 36 Vic. c. 90, to have been deposited in the Record Department of the Commission, having admittedly (though probably from some unavoidable cause) not been prepared till some time after the passing of the Act, and as there are numerous instances of amounts in it, besides errors and omissions, which latter, as has been shown, also occur in the sealed statement of 1873, it seems worthy of consideration whether, in order to obviate any questions which from the causes referred to might probably be held to affect these documents as affording conclusive evidence of the amount of the Tithe Rentcharges in the event of litigation, recourse should not be had to further legislative action with the view of placing beyond question the validity of the several sealed statements when finally amended as conclusive and binding records of the liability of the persons subject to the payments of Tithe Rent."

With regard to the charge here made, that there are "numerous omissions, errors, and omissions" in the "sealed statement," the Commissioners freely admit that such is the case, nor is this remarkable when it is considered with what haste that Statement was prepared, and also the materials from which it was constructed. It has been mentioned in the report already presented by the Commissioners that by misrecital in the 35 & 36 Vic. c. 90, the "Statement" was alleged to have been deposited in the Record Department at the time of the passing of that Act. The Commissioners finding this to be the case, caused such a sealed Statement to be prepared with the greatest amount of expedition possible, taking the names of the payers of Tithe Rent-charge, and the amounts payable from the rentals furnished to them by the clergy.

The Commissioners supposed that their attention was called by the Comptroller and Auditor-General to the clerical errors in the Statement for the purpose of having them corrected, and they directed these corrections to be made without the formality of a

sealed order, which they decided was unnecessary. No other alterations have been made.

The Comptroller and Auditor-General suggests "further legislative action, with the view of placing beyond question the validity of the several sealed statements when finally amended, as conclusive and binding records of the liability of the persons subject to the payment of Tithe Rent." This sentence shows that the writer wholly misapprehends the nature of the liability of which he is treating, and, indeed, it would be unreasonable to suppose that the Comptroller and Auditor-General could be familiar with the long and somewhat intricate statutes which regulate this liability. It is sufficient here to state, that Tithe Rent-charge is a charge, not upon persons, but upon lands, and that by the 1 & 2 Vic. c. 109, the liability to pay it is fixed upon the person (whoever he may be) having "the first estate of inheritance" in such lands. As this estate is subject to constant devolutions and transfers, nothing further need be said to prove the impossibility by any legislation of fixing a permanent binding liability upon individual persons, but this is what the legislature attempted to effect by the Act now under discussion.

Errors of a trifling and clerical character were unavoidable in a Statement containing 40,000 items, many of them as small as one penny; but in every case where any substantial increase or reduction was made, or any apportionment of liability took place, the Commissioners have, in pursuance of the Act, made the correction by an order, on application by, or on notice to, the person affected by the change. It is true as stated by the Comptroller and Auditor-General that these orders have not been made up and sealed; but any person at all conversant with the proceedings of Courts would be aware that an entry of the order in the Records of the Commissioners is quite sufficient, unless and until a question arises, in which case an official order can be at any time issued under the seal of the Commissioners.

The Comptroller and Auditor-General has been unable to point out any instance in which an improper amount has been collected, or any loss caused to the funds by the necessary alterations to which he has referred.

So far as the Commissioners can understand the construction which the Comptroller and Auditor-General puts upon this statute, they cannot agree with it; they are of opinion that they have clear power to deal with the tithes vested in them in accordance with the provisions of the Tithe Rent-charge Acts, and they accordingly increase or reduce the amounts of Tithe Rent-charge on their Rentals, so that such amounts shall correspond with the amounts set forth in the Apportionment Books.

They also exercise the additional powers of apportionment and of exemption given to them by the Act of 1872.

The lands upon which tithe has been apportioned are, of course, subject to frequent divisions and changes of owner, which render these apportionments of rent-charge necessary; but it is obvious that such changes cannot affect the revenue of the Commissioners, as the entire amount to be received is fixed, the proportions in which it is to be paid, and the persons by whom, being variable.

The Act which has given rise to all this criticism, though passed to facilitate the collection of the revenue, has been found in practice very difficult to work, and has caused much embarrassment. The Commissioners do not expect any benefit to arise from any further legislation in the direction suggested by the Comptroller and Auditor-General, as being only an attempt to render fixed and immovable by Statute, subjects which are in their own nature liable to fluctuation.

Sales of Property.

"On reference to my Report on the account for the year to 31st December, 1872, it will be seen that I stated, with regard to the mortgage deeds constituting the security for part of the purchase money on the sale of lands, 'that many were not executed.' Page 5, *id.*

"The result of a further investigation by November last calls for a similar remark. By the 52nd Section of the Irish Church Act, of 1869, the Commissioners, when they sell land, are empowered to credit the purchaser with a part not exceeding three-fourths of the purchase money, on having payment of the same secured to their satisfaction. The security which the Commissioners take is of two classes, namely, simple mortgages on which, as prescribed by the Act, interest is payable at £4 per cent, and mortgages payable by half-yearly instalments, gradually extinguishing capital and interest.

"It has been found on investigation, that, although two or three years had elapsed since the conditions prescribed by the Act, as to the payment of the interest and instalments had been acted upon, the mortgage deeds had in many cases not been executed.

"It is to be apprehended that the delay in the completion of simple mortgage deeds may give rise to complications, as in consequence of their non-existence there would seem to be no power to foreclose in the event of foreclosure being deemed expedient. Until foreclosure takes place, the purchaser, though ostensibly the owner, will be simply the tenant or occupier of the land at a reduced rent. For example, a tenant purchases land from the Commissioners, the yearly rent of which is £28, he pays in cash £140, and gives a mortgage for £420, the yearly interest on which is £16 16s. The annual value of the cash paid to the Commissioners may be taken at £5 12s. (£4 per cent.), so that until the mortgage be foreclosed they are practically accepting a rent of £22 8s., instead of £28, to the detriment of the surplus.

"Since my last Report many mortgages then outstanding have been completed, but a considerable number still remain unexecuted, of which a Schedule will be found in the Appendix.

"Some sales of lands have been effected through the Landed Estates Court, but as the purchase-money was not accounted for, I named a commission on the subject to be addressed to the Commissioners, who have stated in reply that 'the full account and the details will be furnished by the Landed Estates Court when the matter is wound up.'"

The charge made in the Report for the year 1872 was not as here stated. It was in the following words, viz. :—"That on inspecting these mortgage deeds it was found that many were not executed." This can only bear one meaning, viz. :—"That on the Comptroller and Auditor-General examining instruments which were presented to him, as intended to secure three-fourths of the purchase-money in sales which had been completed, it was found that in many cases these instruments had not been executed by the purchaser, and therefore there was no security for the money.

The Commissioners have already in their original Report replied to this serious charge, for which there was no foundation; and as it seems now to have been withdrawn, they have only to express surprise that some explanation has not been given as to the reason for making it.

The present complaint is of a very different character, and is easily disposed of. It is, in fact, that in some cases where the tenant has contracted to purchase from the Commissioners, and has in part performance of that contract paid one-fourth of his purchase-money down, the Deed of Mortgage intended to secure the remaining three-fourths has not been yet executed—in other words, that the contract has not been fully completed by the execution of the necessary Deeds of Conveyance and Mortgage.

A sale of land by the Commissioners is conducted as follows, as it would be in all similar cases where the vendor leaves part of the purchase-money outstanding on mortgage of the property sold :—On payment of one-fourth of the purchase-money the Commissioners' Solicitor is instructed to approve of the draft conveyance and to prepare the mortgage. The two deeds are collateral and bear the same date; but the mortgage, of course, cannot be prepared until the conveyance is furnished by the purchaser's solicitor for execution by the Commissioners.

It is, therefore, plain that until the purchaser, through his own solicitor, prepares his conveyance and furnishes it to the Commissioners' solicitor for approval, the mortgage deed cannot be prepared, the mortgage being a conveyance back to the Commissioners by the purchaser of the estate vested, or to be vested, by the deed of conveyance. The Commissioners cannot force the purchaser to prepare his deed of conveyance. As soon as he pays his one-fourth of the purchase-money he becomes equitable owner, but until he takes his conveyance he is at law only tenant at will and liable to eviction.

There must of necessity be always some cases where the purchaser has not as yet prepared his conveyance, and where, therefore, the three-fourths of the purchase-money remaining unpaid has not yet been secured by the execution of a mortgage; but the number of such cases is small when compared with the vast amount of sales, and they are gradually diminishing.

The Comptroller and Auditor-General's apprehensions as to the complication likely to arise from the delay in the completion of the mortgages are quite unfounded. It must be remembered that so long as the mortgage is not executed the conveyance is not perfected, and the fee-simple of the land remains in the Commissioners. In no one case has a conveyance been sealed by the Commissioners where the mortgage had not been previously executed. The moment a failure occurs in the payment of interest or instalment, the Commissioners can proceed to enforce their rights as legal owners. They can recover possession by ejectment, and pending legal proceedings they have in their hands one-fourth of the value of the fee to meet any possible loss.

"Rents; Tithe rent-charge.

"I have to observe, that after a careful examination of the Tithe Rents which have since 1st January, 1871, vested in the Commissioners, it has been ascertained that there are about 2,800 Rents (on which quantities have been granted), of the total annual value of nearly £4,000, upon which no collection has been made. The arrears in respect thereof amount to upwards of £12,000.

"Rents; Lands.

"There are about 290 Rents, of the annual value of nearly £2,000, upon which no collection appears to have been made since they vested in the Commissioners. The arrears on these Rents amount to about £4,800."

With reference to arrears of *Tithe Rent-charge*, the Commissioners observe that the Rental for 1873, as compared with that for 1871, shows a decrease of arrear amounting to £22,000.

In the Rental for 1874 a further reduction of £31,000 appears, and it will also be

seen that the 2,800 items in arrear at 31st December, 1873, have been considerably reduced in number.

They are principally items of small amount; and in any cases where the arrear is large, the Rental for 1873 shows that the Commissioners have directed their solicitor to take legal proceedings to enforce payment.

As to the arrears of *Rent*, the same comparison cannot be instituted, as the annual amount of the Rental has largely increased since 1871 by commutation and by the conversion of Renewable Leases into perpetuities.

The Glebe lands, for the most part, vested in 1872; and the Commissioners do not think it in any way remarkable that in 230 cases out of about 5,000 that vested in that year, their demands for payment had not been complied with at the end of 1873. The Glebe Tenants are in many cases very poor, and to adopt legal proceedings immediately in every case of default would be harsh and unprofitable.

Every effort will continue to be made to reduce the arrears.

A statement showing the amount of arrears due at 31st December, 1873, and at 31st December, 1874, will be found in the Appendix. See Appendix (No. 3.)

"Sale of Tithe Rent; Fixed Annual Installments."

"By the 32nd section of the Irish Church Act of 1809, and the 7th section of the Act 35 & 36 Viet. c. 90, the Commissioners are empowered to sell any tithe rents vested in them to the owners of the land charged therewith, and they are authorised upon the application of any owner by 'order to declare his purchase-money to be payable by instalments, and the land out of which such rentcharge issued is to be accordingly charged as from a day to be mentioned in such order for 52 years thence next ensuing, with an annual sum calculated at the rate of 24 $\frac{1}{2}$ s. per centum on the purchase-money.'

"Owners have availed themselves of this privilege to a considerable extent; and as stated in my last Report, the National Debt Commissioners having made large advances to the Accountants on the security of the tithe rent and other properties of the Commission, I directed my assistants to inspect the merging orders by which these charges on the land are secured. The result of this investigation has shown that there has been great delay in the preparation of them, and that in very numerous cases the instalment chargeable on the land 'as from a day to be mentioned in such order,' had been for a considerable time in course of collection, without any order having been prepared.

"The duty of preparing these merging orders, it appears from a letter of the Commissioners addressed to the Lords of the Treasury, on the 6th April, 1871, devolved upon the solicitor to the Commission, and it was set forth in that letter as one of the grounds why his salary should be raised from £800 to £1,500 per annum.

"Of these merging orders, 1,032 should have been prepared by the 1st of May, 1871, the date from which the charge was created by them on the land;

845 by November, 1871;
1,161 by May, 1872;
1,180 by November, 1872;

but in October, 1873, when my examiners were in Dublin, the preparation of these orders had fallen so much into arrear that they were unable to proceed with the examination. They were, however, informed that, with a view to the acceleration of the work, the duty of preparing them would be transferred from the solicitor to other officers of the Commission. As this has been done, it would seem that a duty, for which an augmented salary was partly granted to the solicitor from 1st January, 1871, has been taken up by other officers at the cost of the surplus.

"In explanation of the delay, the Commissioners forwarded to me the letter under date, 14th October, 1873, which will be found in the Appendix. It is unsatisfactory, inasmuch as the Act 35 & 36 Viet. c. 90, was passed on the 16th August, 1872, and only affected the orders which should have come into force on 1st May and 1st November, 1871, and 1st May, 1872, and which, as they created charges on the land from those dates, should have been previously prepared. The remaining of the instalments referred to was completed, and schedules thereof were furnished to the Exchequer and Audit Department, and dated respectively 5th and 10th of March for the first two half years, and 4th June, 1873, for the third half year. The amendment of the merging orders, if they had ever been prepared, should certainly have been completed in October, 1873, a period of seven months from the remaining of the bulk of the new instalments. The Act referred to created no new difficulty with respect to the means of the workhouse.

"In December, 1874, there remained more than 100 merging orders, which had not been prepared, the conditions having been carried out, although they were only to take effect 'as from a day to be mentioned in such order.'

"It may further be observed, that although many of the merging orders purporting to take effect from 1871, they appear to have been stamped by the Inland Revenue Department so late as 1874; and it may possibly be a question in case of litigation whether they could be produced in evidence for the enforcement of the instalments without payment of the usual penalties."

Upon these observations the Commissioners desire, in the first place, to remark that there has been no unnecessary delay in the preparation of the merging orders, having regard to the tedious nature of the investigation necessary before such orders could be formally prepared, and that the Comptroller and Auditor-General overlooks the preliminary order of the Commissioners when he states, "That in very numerous cases the instalment chargeable on the lands as from a day to be mentioned in such order had been for a considerable time in course of collection, without any order having been prepared."

Under the Commissioners' orders every terminable annuity is payable from the sale

day next preceding the date of the receipt at their office of the application to redeem the Tithe Rentcharge for which the annuity is substituted. The formal merging order is completed subsequently as soon as practicable.

With reference to the remark, that the duty of preparing these merging orders "has been taken up by other officers at the expense of the surplus," the Commissioners have to observe, that new duties, not contemplated when the letter of 6th April, 1871 was written, having been imposed on Mr. Ball, they relieved him from the duty of preparing these orders, with a view to expedite the course of business in their office. The work of no public department could be carried on if the heads of it were debarr'd from apportioning the business according as circumstances alter.

The next statement as to the dates when merging orders should have been prepared, is entirely erroneous. The facts are as follows:—4,039 applications were made by owners to convert their tithe-rentcharges into terminable annuities, between 1st May, 1871 (before which date no applications could be received), and 31st October, 1871, the first payment of the annuity to be due on 1st May, 1872. In like manner, 845 applications were made between 1st November, 1871, and 30th April, 1872, the first payment to be due on 1st November, 1872. Similarly, 4,161 applications were made between 1st May, 1872, and 31st October, 1872, the first payment to be due on 1st May, 1873. And 1,180 applications were made between 1st November, 1872, and 30th April, 1873, the first payment to be due on 1st November, 1873, and it would have been practically impossible (even if the Act 35 and 36 Vic. c. 90, had not been passed) to have had the merging orders prepared in the majority of cases at an earlier date than that on which the first payment fell due. It will be seen that at the dates mentioned by the Comptroller and Auditor-General, the applications of the owners on which the merging orders had to be based had not even been received by the Commissioners.

With respect to the 100 merging orders alluded to as not being prepared in December, 1874, it may be mentioned that the delay in their preparation has been unavoidable, owing to the difficulties experienced in those special cases in identifying the lands out of which the Rent-charges issued, that upwards of 60 have since been executed, and it is expected that the remainder will be completed at an early date.

"Under this head is a charge of £83 10s. 10d. for the costs of Mr. John Ball, the solicitor to the Commissioners. As this payment was not supported by an account of particulars, nor even a receipt, the accountants were requested to furnish them, which they have declined to do, on the ground that 'the voucher for the payment of these sums is the certificate of the officer of the Landed Estates Court, which has already been forwarded.' This correspondence which ensued will be found in the Appendix.

"With respect to the Accountant's statement in the letter of 9th December, 1874, that the documents 'alluded to therein is the original account received from the Landed Estates Court, signed by the Accountant of that Court, and that Mr. Ball was in no way concerned in preparing it,' it is to be observed that it is intimated 'copy account,' and at the foot of the instrument there is the name and address, 'John Ball, 11 Hamp-street,' which surely indicates the solicitor who prepared the document."

"I must further remark that it is important that the solicitor's bills of costs should be furnished to this department, in order that it may be ascertained, with reference to the Treasury letter of 21st January, 1874, that they contain no charges for personal services rendered to the Commissioners in respect of these sales.

"The Lords of the Treasury in that letter 'observe that when, by their letter of 1st May, 1871, they fixed Mr. Ball's remuneration (covering both salary and office expenses) at £1,500, they certainly had in view all the services which he could be called upon to perform for the Commissioners."

"When my Lords, in subsequent correspondence, at last agreed to except from this understanding Mr. Ball's professional fees for his services to purchasers from the Commissioners in the Landed Estates Court, they gave their assent upon the express ground that these were not services performed for the Commissioners."

"As the bill of costs in this case has not been furnished, I am unable to say whether it includes charges for personal services rendered to the Commissioners, or whether the Treasury directions have been complied with."

The Commissioners are at a loss to understand how such a question as this is raised by the Comptroller and Auditor-General, as in the first letter written on the subject of Mr. Ball's salary it was expressly stipulated that, besides his salary, he was to receive the taxed costs of sales in the Landed Estates Court.

In the letter of 6th April, 1871, addressed by the Commissioners to the Treasury fixing the terms on which Mr. Ball was to undertake the increased duties, subject to the approval of the Treasury, the following passage occurs:—"Some sales will take place through the Landed Estates Court. In these cases the solicitor will receive his ordinary costs taxed in that Court, and this the Commissioners do not propose to deprive him of."

The terms in that letter were approved of by the Treasury by the letter of 1st May, 1871, and have been acted on ever since.

In referring to the Treasury letter of 21st January, 1874, the Comptroller and

Auditor-General falls into a mistake in confounding a permission to Mr. Ball to act as Solicitor for *perchance* in the Landed Estates Court in the preparation of their Conveyances, with his right to his taxed costs of *sales* in that Court. The permission in the former case was certainly given on the "express ground that they were not services performed for the Commissioners." The solicitor's right to the taxed costs of sales in that Court rests on the original terms on which Mr. Ball holds his office, the sales in that Court being service rendered for the Commissioners, and for no one else, and paid for by the costs taxed in that Court.

All the charges for personal service in the Bill of Costs referred to are for service performed for the Commissioners, and for no one else.

"Repenses of the Commissioners. Legal Branch."

Page 8, *id.*

"The Commissioners' solicitor still retains sums of money collected by him in his own private bank, instead of at once paying them into the Bank of Ireland. A statement in confirmation of that given in my Report on the Account for 1872, showing his further transactions in this respect, will be found in the Appendix."

The Commissioners have only to repeat, with reference to the transactions of Mr. Ball in lodging money received by him to their credit, as set out in the Appendix to the Report of the Comptroller and Auditor-General, that all moneys received by him have been lodged with great regularity, and in a manner perfectly satisfactory to them.

The Commissioners have fully satisfied themselves not only that there was no advantage to Mr. Ball from receiving their moneys, but that no risk was incurred in the course adopted.

In order, however, to meet the objections raised by the Comptroller and Auditor-General, the Commissioners, though they considered the system of lodgments by their solicitor hitherto pursued in every respect satisfactory, proposed a new arrangement, which has been sanctioned by the Lords of the Treasury, under which all moneys received by their solicitor are paid over to them daily.

"Bonds and other Securities given to the Commissioners for the due Performance of Church Works."

Page 8, *id.*

"With regard to these bonds, &c., I have to observe that, in reply to a communication dated 28th May, 1872, I was informed with respect to certain of them, that the Commissioners 'have not as yet put the bonds in suit, the parties interested having requested further time to be given.'"

"In answer to a subsequent inquiry respecting the same bonds, dated 27th December, 1872, requesting to be informed whether any further efforts had been made to recover the amounts, the reply was 'No.'"

"On the 11th of February, 1873, I again requested to be informed whether the Commissioners propose, and if so, how soon, to take any steps for the collection of the amounts, when they stated in reply that they had given time to the parties 'to enable them to carry out their alleged intention of applying for legislation with a view to the remission of their debt.'"

"Again, on the 31st December, 1874, I made a similar inquiry, to which they replied, 'Although the solicitor had been instructed to take steps for the recovery of these amounts, the Commissioners desired him not to press the matter, the persons liable still requesting time to enable them to endeavour to induce Parliament to legislate on the subject with a view to relieve them from their liabilities.'"

"It thus appears that after the lapse of nearly three years the prospect of recovery of the amounts is still remote."

These bonds were given to the Ecclesiastical Commissioners for Ireland before the passing of "The Irish Church Act, 1869."

Instructions have been issued for legal proceedings to be taken, if necessary, to recover the amount due under these bonds, ample time having now been allowed to the persons liable to lay their case before the Government and before Parliament.

The Report of the Comptroller and Auditor-General refers to some other points of minor importance, *inter alia*, to a controversy with Mr. Ball about some letters published by him in a newspaper, into which the Commissioners do not think it necessary to enter.

The only matters of real importance in the Report are the Statement of the Tithe Rent-charge and the Mortgage Deeds, and these have been fully dealt with.

(Signed),

MONCK,

JAMES ANTHONY LAWSON,

Commissioners of
Church Temporalities
in Ireland.

APPENDIX.

(No. 1.)

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin,

4,341.

(No. 2.)

Dublin Castle,
15th March, 1875.

Sir,

February 22nd, 1875.

The Commissioners of Church Temporalities in Ireland observe that since the Report of their proceedings has been sent to His Grace the Lord Lieutenant, the Comptroller and Auditor-General has presented to Parliament a Report on their account for 1873, in which again he makes charges against them which require reply.

I am directed, under the circumstances, to apply for His Grace's sanction for the submission to him by the Commissioners of a supplemental Report, which shall deal with these new accusations.

I have the honour, &c., &c.,

(Signed),

Dennis GOSLEY.

The Under Secretary,
Dublin Castle.

Sir,

Referring to your letter of the 22nd ultimo, conveying the request of the Church Temporalities Commissioners in Ireland, that they may be allowed to reply to the Report of the Comptroller and Auditor-General on their accounts for 1873, I am directed by the Lord Lieutenant to acquaint you, for the information of the Commissioners, that a communication has been received from the Lords of the Treasury, stating that their Lordships will readily present to Parliament the further Report which the Commissioners desire to make.

I am, Sir, &c., &c.,

(Signed),

T. H. BRACK.

The Secretary

To the Irish Church Temporalities Commission,
24, Upper Merrion-street.

COLLECTOR ACCOUNT—TITHES, RECTORYS, RENTS, INTEREST, &c.

TITLE OF ACCOUNT	Amount at January, 1876.	Balance, 1876.	Total.	Received within the year.	Outgoings.		Amount at 31st December, 1876.
					Rectorys.	Amount of Clergy superior's interest.	
Tithes, including,	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tithes. Small mixed tithes, &c.	180,000 0 0	140,000 10 0	320,000 10 0	320,000 10 11	40 10 7	00 00 0	320,000 10 0
Do. Small mixed tithes, &c.	1,000 10 0	140,000 10 0	141,000 10 0	141,000 10 0	—	—	140 11 0
Rectorys, &c.	40,000 0 0	100,000 0 0	140,000 0 0	140,000 0 0	—	0 0 0	40,000 0 0
Rectorys, &c. (including Rectorys and other tithes).	40,000 0 0	100,000 0 0	140,000 0 0	140,000 0 0	100 10 0	100 0 0	140 10 0
Mixed rents and tithes, &c.	00 0 0	00 0 0	00 0 0	00 0 0	—	—	00 0 0
Rectorys, &c.	00 0 0	—	00 0 0	0 10 0	—	—	00 0 0
Mortgage interest (landed property) interest.	00 00 0	1,000 10 0	1,000 10 0	1,000 10 0	—	—	1,000 10 0
Do. Small half yearly instalments.	00 0 0	1,000 10 0	1,000 10 0	1,000 10 0	—	—	1,000 10 0
Mortgage interest (mortgaged landed property) interest.	1,000 0 0	1,000 0 0	2,000 0 0	2,000 0 0	—	—	2,000 0 0
Do. Instalments.	1,000 0 0	1,000 0 0	2,000 0 0	2,000 0 0	—	—	2,000 0 0
Water-works mortgages, interest.	1 10 0	00 0 0	01 10 0	01 10 0	—	—	1 10 0
Do. Instalments.	0 0 0	00 0 0	00 0 0	00 0 0	—	—	0 0 0
Water-works advances, Board of Public Works instalments.	—	00 0 0	00 0 0	00 0 0	—	—	—
Total.	220,000 10 0	280,000 10 0	500,000 10 0	500,000 10 11	140 10 7	100 0 0	500,000 10 0

I hereby certify that, to the best of my knowledge and belief, the above account by me for the year ending 31st December, 1876, is correct, and that the same accounts for the year ending 31st December, 1876.

The account for Rectorys, &c., after the 1st January, 1877, is not included in the account for the year ending 31st December, 1876, but is included in the account for the year ending 31st December, 1877.

Witness my hand and seal.

Collector to the Commissioners.

Dated the 10th day of March, 1877.

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